

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>North Liberty</div> <div>CITY OF <u>North Liberty</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205200500000</div> <div>City of North Liberty</div> <div>P.O. Box 77</div> <div>North Liberty, IA 52317</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		6,861,247		6,861,247	6,976,566
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		6,861,247		6,861,247	6,976,566
Delinquent property taxes		0		0	0
TIF revenues		3,918,081		3,918,081	3,978,506
Other city taxes		341,057	0	341,057	109,252
Licenses and permits		552,067	0	552,067	750,000
Use of money and property		145,428	0	145,428	153,600
Intergovernmental		2,133,886	0	2,133,886	1,847,567
Charges for fees and service		2,219,792	6,625,903	8,845,695	8,470,145
Special assessments		0	0	0	0
Miscellaneous		393,279	209,088	602,367	1,059,200
Other financing sources		9,833,007	3,615,513	13,448,520	16,285,582
Total revenues and other sources		26,397,844	10,450,504	36,848,348	39,630,418
Expenditures and Other Financing Uses					
Public safety		2,563,426	0	2,563,426	2,991,366
Public works		1,511,077	0	1,511,077	1,915,935
Health and social services		98,207	0	98,207	103,800
Culture and recreation		3,458,203	0	3,458,203	3,757,027
Community and economic development		1,166,131	0	1,166,131	1,578,785
General government		1,391,739	0	1,391,739	1,647,941
Debt service		4,528,242	0	4,528,242	4,518,430
Capital projects		4,327,836	0	4,327,836	5,323,000
Total governmental activities expenditures		19,044,861	0	19,044,861	21,836,284
Business type activities		0	9,885,336	9,885,336	10,673,398
Total ALL expenditures		19,044,861	9,885,336	28,930,197	32,509,682
Other financing uses, including transfers out		5,784,676	3,559,830	9,344,506	8,322,591
Total ALL expenditures/And other financing uses		24,829,537	13,445,166	38,274,703	40,832,273
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,568,307	-2,994,662	-1,426,355	-1,201,855
Beginning fund balance July 1, 2014		6,684,338	4,642,227	11,326,565	11,326,565
Ending fund balance June 30, 2015		8,252,645	1,647,565	9,900,210	10,124,710
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,850,000	Other long-term debt		\$ 240,000
Revenue debt		\$ 15,517,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 20,118,000			
			General obligation debt limit		\$ 61,405,195
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Tracey Mulcahey			319	626-5700	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF North Liberty						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	4,907,125	1,036,089		918,033			6,861,247			6,861,247	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	4,907,125	1,036,089		918,033	0		6,861,247		T01	6,861,247	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	4,907,125	1,036,089		918,033	0	0	6,861,247			6,861,247	6				
7	TIF revenues			3,918,081				3,918,081		T01	3,918,081	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	64,740	13,687		9,753			88,180		T15	88,180	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	156,461	4,217					160,678		T15	160,678	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	19,998			3,023			23,021		T19	23,021	12				
13	Hotel/motel tax	69,178						69,178		T19	69,178	13				
14	Other local option taxes							0		T09	0	14				
15	TOTAL OTHER CITY TAXES	310,377	17,904	0	12,776	0	0	341,057	0		341,057	15				
16	Section B - LICENSES AND PERMITS	552,067						552,067		T29	552,067	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	25,790	15			5		25,810		U20	25,810	18				
19	Rents and royalties	119,618						119,618		U40	119,618	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	145,408	15	0	0	5	0	145,428	0		145,428	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	133,122	13,095			233,587		379,804		B89	379,804	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	133,122	13,095	0	0	233,587	0	379,804	0		379,804	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF North Liberty						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,390,662					1,390,662		C46	1,390,662	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	27,116						27,116		C89	27,116	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	111,070	23,481		18,852			153,403		C89	153,403	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	138,186	1,414,143	0	18,852	0	0	1,571,181	0		1,571,181	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions		8,943					8,943			8,943	63				
64	Library service	23,868						23,868		D89	23,868	64				
65	Township contributions	150,090						150,090		D89	150,090	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	173,958	8,943	0	0	0	0	182,901	0		182,901	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	445,266	1,436,181	0	18,852	233,587	0	2,133,886	0		2,133,886	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,919,703	A91	2,919,703	73				
74	Sewer							0	3,520,322	A8Ø	3,520,322	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	562,427						562,427		A81	562,427	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF North Liberty						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	315						315		A94	315	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	185,878	A80	185,878	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	14,161						14,161		A89	14,161	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	10,679						10,679		A89	10,679	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	355						355		A03	355	98				
99	Library charges	3,713						3,713		A89	3,713	99				
100	Park, recreation, and cultural charges	964,555						964,555		A61	964,555	100				
101	Animal control charges	872						872		A89	872	101				
102	Other charges - Specify	662,715						662,715			662,715	102				
103	Inspection fees, Zoning fees, rain barrels, mowing/snow removal, maps/photocopies, admin charges							0			0	103				
104	TOTAL CHARGES FOR SERVICE	2,219,792	0	0	0	0	0	2,219,792	6,625,903		8,845,695	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	72,985				52,311		125,296		U99	125,296	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	39,552						39,552		U30	39,552	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds and reimbursements	20,143						20,143			20,143	114				
115	Miscellaneous	117,557						117,557	209,088		326,645	115				
116	Penalties	90,731						90,731			90,731	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	340,968	0	0	0	52,311	0	393,279	209,088		602,367	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF North Liberty					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	8,921,003	2,490,189	3,918,081	949,661	285,903	0	16,564,837	6,834,991		23,399,828	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				70,922	3,066,999		3,137,921	966,093	NR	4,104,014	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,852,517			260,409	334,244		3,447,170	2,649,420		6,096,590	127
128	Internal TIF loans and transfers in				3,247,916			3,247,916			3,247,916	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,852,517	0	0	3,579,247	3,401,243	0	9,833,007	3,615,513		13,448,520	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	11,773,520	2,490,189	3,918,081	4,528,908	3,687,146	0	26,397,844	10,450,504		36,848,348	132
133												133
134	Beginning fund balance July 1, 2014	4,072,244	716,285	664,042	488,761	743,006	0	6,684,338	4,642,227		11,326,565	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	15,845,764	3,206,474	4,582,123	5,017,669	4,430,152	0	33,082,182	15,092,731		48,174,913	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF North Liberty							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,705,172	5,347					1,710,519		E62	1,710,519	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	21,802						21,802		E89	21,802	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	359,403						359,403		E24	359,403	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	460,155						460,155		E66	460,155	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	11,547						11,547		E32	11,547	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,558,079	5,347	0	0	0	0	2,563,426			2,563,426	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF North Liberty		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	10,088	824,037					834,125		E44	834,125	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation	33,941						33,941		E44	33,941	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	530,150						530,150		E81	530,150	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	112,861						112,861		E89	112,861	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	687,040	824,037	0	0	0	0	1,511,077			1,511,077	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF North Liberty							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	98,207						98,207		E79	98,207	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	98,207	0	0	0	0	0	98,207			98,207	103
104												104
105												105
106												106
107												107
108												108
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116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF North Liberty		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	763,767						763,767		E52	763,767	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	697,773						697,773		E61	697,773	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,196,496						1,196,496		E61	1,196,496	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	10,228						10,228		E03	10,228	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	136,454						136,454		E61	136,454	135
136	Other culture and recreation	653,485						653,485		E61	653,485	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,458,203	0	0	0	0	0	3,458,203			3,458,203	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,050						3,050		E89	3,050	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	120,000						120,000		E89	120,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	359,257						359,257		E29	359,257	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	260,224		423,600				683,824		E89	683,824	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	742,531	0	423,600	0	0	0	1,166,131			1,166,131	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF North Liberty						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	17,192						17,192		E29	17,192	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,158,706						1,158,706		E23	1,158,706	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	199,803						199,803		E25	199,803	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	16,038						16,038		E89	16,038	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,391,739	0	0	0	0	0	1,391,739			1,391,739	176
177	Section G — DEBT SERVICE				4,528,242			4,528,242			4,528,242	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	4,528,242	0	0	4,528,242			4,528,242	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		775,479	88,960			3,463,397		4,327,836			4,327,836	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	775,479	88,960	0	0	3,463,397	0	4,327,836			4,327,836	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	775,479	88,960	0	0	3,463,397	0	4,327,836			4,327,836	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	9,711,278	918,344	423,600	4,528,242	3,463,397	0	19,044,861			19,044,861	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF North Liberty					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,765,678	E91	1,765,678	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,146,890	E80	1,146,890	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								65,191	E80	65,191	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF North Liberty						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,544,039		1,544,039	242
243	Enterprise Capital Projects								5,363,538		5,363,538	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								9,885,336		9,885,336	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	9,711,278	918,344	423,600	4,528,242	3,463,397	0	19,044,861	9,885,336		28,930,197	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	552,685	1,462,578			521,497		2,536,760	3,559,830		6,096,590	255
256	Internal TIF loans/repayments and transfers out			3,247,916				3,247,916			3,247,916	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	552,685	1,462,578	3,247,916	0	521,497	0	5,784,676	3,559,830		9,344,506	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	10,263,963	2,380,922	3,671,516	4,528,242	3,984,894	0	24,829,537	13,445,166		38,274,703	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	60,094	825,552	910,607	489,427	1,536,641		3,822,321			3,822,321	264
265	Committed							0			0	265
266	Assigned	2,794,686				40,993		2,835,679			2,835,679	266
267	Unassigned	2,727,021				-1,132,376		1,594,645			1,594,645	267
268	Total Governmental	5,581,801	825,552	910,607	489,427	445,258	0	8,252,645			8,252,645	268
269	Proprietary								1,647,565		1,647,565	269
270	Total ending fund balance June 30, 2015	5,581,801	825,552	910,607	489,427	445,258	0	8,252,645	1,647,565		9,900,210	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	15,845,764	3,206,474	4,582,123	5,017,669	4,430,152	0	33,082,182	15,092,731		48,174,913	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF North Liberty

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 521,064		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 121		
Sewerage.....	M80 0		
Sanitation.....	M81 635		
All other.....	M89 \$ 112,861		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	5,299,072

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,670,000	29U \$ 470,000	39U \$	49U \$	49U \$ 4,200,000	49U \$	191 \$ 139,036	
2. Sewer utility	19U 10,508,000	29U 691,000	39U	49U	49U 9,817,000	49U	189 304,791	
3. Electric utility	19U	29U	39U	49U	49U	49U	192	
4. Gas utility	19U	29U	39U	49U	49U	49U	193	
5. Transit-bus	19U	29U	39U	49U	49U	49U	194	
6. Industrial Revenue	19T	24T	34T		44T	44T	189	
7. Mortgage revenue	19T	24T	34T		44T	44T	189	
8. TIF revenue	19U 19,841,000	29U 3,090,000	39U 2,813,000	49U	49U 20,118,000	49U	189 518,411	
Other-Specify	19U	29U	39U	49U	49U	49U	189	
9. GO	19U 5,610,000		39U 760,000	49U 4,850,000		49U	189 98,781	
RUT Revenue	19U	29U	39U	49U	49U	49U	189	
10.	19U 1,610,000		39U 110,000			49U 1,500,000	189 37,540	
REDLG	19U	29U	39U	49U	49U	49U	189	
11.	19U 360,000		39U 30,000			49U 240,000	189 6,000	
12.	19U	29U	39U	49U	49U	49U	189	
13.	19U	29U	39U	49U	49U	49U	189	
14.	19U	29U	39U	49U	49U	49U	189	
Total long-term debt	42,599,000	3,090,000	4,874,000	4,850,000	20,118,000	15,517,000	240,000 1,104,559	

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	1,228,103,906	x .05 = \$	61,405,195

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 0	\$ 0	0	9,900,210	9,900,210

REMARKS

V98